

HB5163



102ND GENERAL ASSEMBLY

State of Illinois

2021 and 2022

HB5163

Introduced 1/27/2022, by Rep. Sam Yingling

SYNOPSIS AS INTRODUCED:

35 ILCS 200/16-180

Amends the Property Tax Code. Provides that the Property Tax Appeal Board shall charge a filing fee of \$150 for each assessment appeal.

LRB102 24786 HLH 34029 b

A BILL FOR

1 AN ACT concerning revenue.

2 **Be it enacted by the People of the State of Illinois,**
3 **represented in the General Assembly:**

4 Section 5. The Property Tax Code is amended by changing
5 Section 16-180 as follows:

6 (35 ILCS 200/16-180)

7 Sec. 16-180. Procedure for determination of correct
8 assessment. The Property Tax Appeal Board shall establish by
9 rules an informal procedure for the determination of the
10 correct assessment of property which is the subject of an
11 appeal. The procedure, to the extent that the Board considers
12 practicable, shall eliminate formal rules of pleading,
13 practice and evidence, and ~~except for any reasonable filing~~
14 ~~fee determined by the Board,~~ may provide that costs shall be in
15 the discretion of the Board. The Board shall charge a filing
16 fee of \$150 for each assessment appeal. A copy of the
17 appellant's petition shall be mailed or sent by electronic
18 means by the clerk of the Property Tax Appeal Board to the
19 board of review whose decision is being appealed. In all cases
20 where a change in assessed valuation of \$100,000 or more is
21 sought, the board of review shall serve a copy of the petition
22 on all taxing districts as shown on the last available tax
23 bill. The chairman of the Property Tax Appeal Board shall

1 provide for the speedy hearing of all such appeals. Each
2 appeal shall be limited to the grounds listed in the petition
3 filed with the Property Tax Appeal Board. All appeals shall be
4 considered de novo and the Property Tax Appeal Board shall not
5 be limited to the evidence presented to the board of review of
6 the county. A party participating in the hearing before the
7 Property Tax Appeal Board is entitled to introduce evidence
8 that is otherwise proper and admissible without regard to
9 whether that evidence has previously been introduced at a
10 hearing before the board of review of the county. Where no
11 complaint has been made to the board of review of the county
12 where the property is located and the appeal is based solely on
13 the effect of an equalizing factor assigned to all property or
14 to a class of property by the board of review, the Property Tax
15 Appeal Board shall not grant a reduction in assessment greater
16 than the amount that was added as the result of the equalizing
17 factor.

18 The provisions added to this Section by this amendatory
19 Act of the 93rd General Assembly shall be construed as
20 declaratory of existing law and not as a new enactment.

21 (Source: P.A. 99-626, eff. 7-22-16.)